

SENATE TAXATION

EXHIBIT NO. 2DATE 3.4.09BILL NO. SB 456- WOHEHIV -  
The Morning StarNORTHERN CHEYENNE TRIBE  
INCORPORATED

P.O. Box 128

LAME DEER, MONTANA 59043

- WOHEHIV -  
The Morning Star

February 24, 2009

Jeff Essmann, Chairman  
Members of the Committee  
Senate Tax Committee

Dear Chairman Essmann &amp; Members of the Committee,

I am writing in behalf of the Northern Cheyenne Tribe in strong support for SB 456, which would exempt tribally owned fee land from local property taxes. Senate Bill 456 would accomplish several important legislative objectives. This legislation would strengthen the government to government relationship between the tribes and the State of Montana, at minimal cost as documented by the fiscal note attached to SB 456.

Senate Bill 456 would also provide equity and fairness, as it would treat tribal governments the same as other governments in the State under 15-6-201 of the Montana Code, recognizing overall intergovernmental tax immunity principals. The bill would also codify a long standing disclaimer, pre-constitutional and constitutional, that, "all lands owned or held by any Indian or Indian tribes shall remain under absolute jurisdiction and control of the Congress of the United States." (See Montana Constitution, Article 1 (1972); 1889 Enabling Act; 1864 Organic Act).

If this legislation is enacted, Montana would join the State of Washington, New York, and Maine in exempting tribally owed property from local taxation.

In behalf of the Northern Cheyenne Tribe, I respectfully requests the passage of Senate Bill 456 into legislation. Thank-you for your time and support.

Sincerely,

Leroy Spang, President  
Northern Cheyenne Tribe